

# The Dirty Dozen: Tax Scams, Schemes & Cons



### Overview

- What are the most common scams
  - How to identify them
- What the IRS is doing to combat them
  - Civil and criminal enforcement efforts
- How to report a suspected fraud



1. Trust Misuse

2. Frivolous Arguments

3. Return Preparer Fraud



4. Credit Counseling Agencies

5. "Claim of Right" Doctrine

6. "No Gain" Deduction



7. Corporation Sole

8. Identity Theft

9. Abuse of Charitable Organizations and Deductions



10. Offshore Transactions

11. Zero Return

12. Employment Tax Evasion



### Update on Other Scams

- Four scams removed
  - Slavery reparations
  - Improper home-based businesses
  - Americans with Disabilities Act
  - EITC



### **Enforcement Resources**

- Civil Enforcement Activities
- Criminal Enforcement Activities



### How to Report Suspected Fraud

• Call 1-800-829-0433

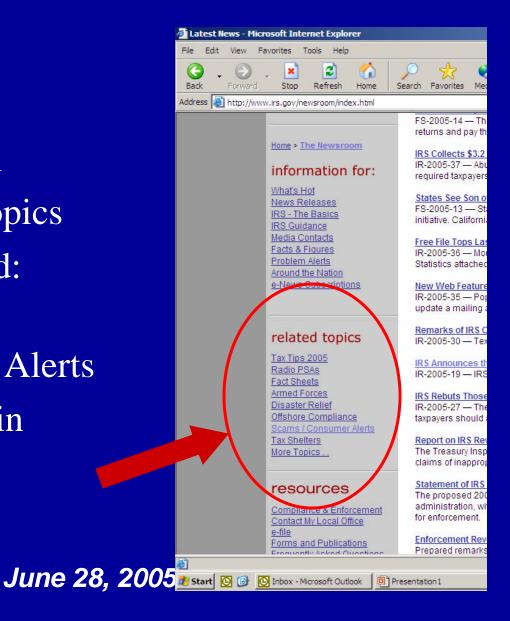
• Mail letter to Service Center

Visit an IRS Taxpayer
 Assistance Center



### Additional Information

- www.irs.gov
  - Newsroom
  - Related Topics
- IRS Keyword: Fraud
  - Tax Fraud Alerts
  - Available in Spanish





# Questions?